

United States Bankruptcy Court Southern District of New York				Voluntary Petition	
Name of Debtor (if individual, enter Last, First, Middle): Fortunoff Holdings, LLC			Name of Joint Debtor (Spouse) (Last, First, Middle):		
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names): H Acquisition, LLC			All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):		
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all) 26-1997228			Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all)		
Street Address of Debtor (No. and Street, City, and State): 70 Charles Lindbergh Boulevard Uniondale, New York			Street Address of Joint Debtor (No. and Street, City, and State):		
ZIP CODE 11553			ZIP CODE		
County of Residence or of the Principal Place of Business: Nassau			County of Residence or of the Principal Place of Business:		
Mailing Address of Debtor (if different from street address):			Mailing Address of Joint Debtor (if different from street address):		
ZIP CODE			ZIP CODE		
Location of Principal Assets of Business Debtor (if different from street address above): 3 West 57th Street, New York, New York 10019 (Prior 180 days) 1 Maple Avenue, White Plains, New York 10605			ZIP CODE		
Type of Debtor (Form of Organization) (Check one box) <input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input checked="" type="checkbox"/> Corporation (includes LLC and LLP) <input type="checkbox"/> Partnership <input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.)		Nature of Business (Check one box.) <input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101(51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input checked="" type="checkbox"/> Other Retail Business Tax-Exempt Entity (Check box, if applicable) <input type="checkbox"/> Debtor is a tax-exempt organization organization under Title 26 of the United States Code (the Internal Revenue Code).		Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box) <input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding	
		Nature of Debts (Check one box.) <input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or house- hold personal."		<input checked="" type="checkbox"/> Debts are primarily business debts.	
Filing Fee (Check one box.) <input checked="" type="checkbox"/> Full Filing Fee attached. <input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A. <input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.			Chapter 11 Debtors Check one box: <input type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input checked="" type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). Check if: <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,190,000. Check all applicable boxes: <input type="checkbox"/> A plan is being filed with this petition. <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).		
Statistical/Administrative Information <input checked="" type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors <input type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.					THIS SPACE IS FOR COURT USE ONLY
Estimated Number of Creditors <input type="checkbox"/> 1-49 <input type="checkbox"/> 50-99 <input type="checkbox"/> 100-199 <input type="checkbox"/> 200-999 <input checked="" type="checkbox"/> 1,000-5,000 <input type="checkbox"/> 5,001-10,000 <input type="checkbox"/> 10,001-25,000 <input type="checkbox"/> 25,001-50,000 <input type="checkbox"/> 50,001-100,000 <input type="checkbox"/> Over 100,000					
Estimated Assets <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input checked="" type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion					
Estimated Liabilities <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input checked="" type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion					

B 1 (Official Form 1) (1/08)

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Voluntary Petition <i>(This page must be completed and filed in every case.)</i>		Name of Debtor(s): Fortunoff Holdings, LLC	
All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet.)			
Location N/A Where Filed:	Case Number:	Date Filed:	
Location Where Filed:	Case Number:	Date Filed:	
Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet.)			
Name of Debtor: See Annex A		Case Number:	
District:		Relationship:	
Judge:			
Exhibit A (To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.) <input type="checkbox"/> Exhibit A is attached and made a part of this petition.		Exhibit B (To be completed if debtor is an individual whose debts are primarily consumer debts.) I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13, of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I have delivered to the debtor the notice required by 11 U.S.C. § 342(b). X _____ Signature of Attorney for Debtors(s) (Date)	
Exhibit C			
Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?			
<input type="checkbox"/> Yes, and Exhibit C is attached and made a part of this petition.			
<input checked="" type="checkbox"/> No.			
Exhibit D			
(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)			
<input type="checkbox"/> Exhibit D completed and signed by the debtor is attached and made a part of this petition.			
If this is a joint petition:			
<input type="checkbox"/> Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.			
Information Regarding the Debtor - Venue (Check all applicable boxes)			
<input checked="" type="checkbox"/> Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.			
<input type="checkbox"/> There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.			
<input type="checkbox"/> Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.			
Certification by a Debtor Who Resides as a Tenant of Residential Property (Check all applicable boxes.)			
<input type="checkbox"/> Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)			
_____ (Name of landlord that obtained judgment)			
_____ (Address of landlord)			
<input type="checkbox"/> Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and			
<input type="checkbox"/> Debtor has included with this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.			
<input type="checkbox"/> Debtor certifies that he/she has served the Landlord with this certification (11 U.S.C. § 362(l)).			

The Debtor does not believe it owns or possesses any real or personal property that poses or is alleged to pose a threat of imminent and identifiable harm to the public health or safety. To the extent the Debtor has an interest in such property, to the best of the Debtor's knowledge, the Debtor is in compliance with all applicable laws, including, without limitation, all environmental laws and regulations.

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ANNEX A

On the date hereof, each of the affiliated entities listed below (including the debtor in this chapter 11 case) filed with this Court a voluntary petition for relief under chapter 11 of title 11 of the United States Code. Contemporaneously with the filing of these petitions, these entities filed an application requesting that the Court consolidate for procedural purposes only and jointly administer their chapter 11 cases.

1. Fortunoff Holdings, LLC
2. Fortunoff Card Company, LLC

**RESOLUTIONS
OF THE BOARD OF MANAGERS OF
FORTUNOFF HOLDINGS, LLC**

The undersigned, comprising a majority of the board of managers (the "Board of Managers") of Fortunoff Holdings, LLC, a Delaware limited liability company (the "Company"), acting by written consent in lieu of a meeting, hereby waive all notice of the time, place and purpose of a meeting and consent to, approve, and adopt the following resolutions (the "Resolutions") and take the following actions:

WHEREAS, in the judgment of the Board of Managers, it is desirable and in the best interests of the Company, its creditors, employees, and other interested parties that a petition be filed by the Company seeking relief under the provisions of Chapter 11 of Title 11 of the United States Code (the "Bankruptcy Code");

NOW THEREFORE, BE IT

RESOLVED, that a petition be filed by the Company seeking relief under the provisions of Chapter 11 of the Bankruptcy Code;

FURTHER RESOLVED, that each of the President, Vice Presidents, Chief Executive Officer, Chief Financial Officer, Chief Operating Officer, and Secretary, and any other persons as such officers shall from time to time designate (each, an "Authorized Officer" and together, the "Authorized Officers") are, and each of them is, hereby authorized and empowered on behalf of, and in the name of, the Company to execute and verify or certify a petition under Chapter 11 of the Bankruptcy Code and to cause the same to be filed in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court") at such time as such Authorized Officer executing the same shall determine and in such form or forms as such Authorized Officer may approve;

FURTHER RESOLVED, that the law firm of Sidley Austin LLP, 787 Seventh Avenue, New York, New York 10019, be, and hereby is, retained and employed as attorneys for the Company in connection with the prosecution of the Company's case under Chapter 11 of the Bankruptcy Code;

FURTHER RESOLVED, that Zolfo Cooper, LLC be, and hereby is, retained and employed as bankruptcy consultants and special financial advisors for the Company in connection with the prosecution of the Company's case under Chapter 11 of the Bankruptcy Code;

FURTHER RESOLVED, that each of the Authorized Officers be, and each of them hereby is, authorized to execute and file any and all petitions, schedules, motions, lists, applications, pleadings, and other papers, and to take any and all further actions which the Authorized Officers or the Company's legal counsel may deem necessary or appropriate to file the voluntary petition for relief under Chapter 11 of the Bankruptcy Code, and to take and perform any and all further acts and deeds which they deem necessary, proper or desirable in connection with the Chapter 11 case, with a view to the successful prosecution of such case, including, without limitation, seeking authority to guarantee or borrow, and borrowing, amounts

under any post-petition financing facility for itself or its affiliates, and granting liens, guarantees, pledges, mortgages and/or other security therefor and filing financing statements, mortgages, intellectual property security agreements and other documents related thereto, and seeking authority to sell, in whole or in part, any of its assets, and to enter into such agreements with one or more parties as may be necessary, proper or desirable to effectuate any such sale transaction;

FURTHER RESOLVED, that the Authorized Officers be, and each of them hereby is, authorized to employ and retain legal counsel, financial advisors, accountants and other professionals, to advise the Company in connection with its case under Chapter 11 of the Bankruptcy Code;

FURTHER RESOLVED, that the Authorized Officers be, and each of them hereby is, authorized and directed on behalf of the Company to take such actions to execute, deliver, certify, file and/or record and perform such agreements, instruments, motions, affidavits, applications for approvals or rulings of governmental or regulatory authorities, certificates or other documents, and to take such other action as, in the judgment of such Authorized Officers, shall be or become necessary, proper and desirable to effectuate a successful prosecution of the Chapter 11 case;

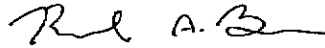
FURTHER RESOLVED, that the Authorized Officers, be, and each of them hereby is, authorized on behalf of, and in the name of, the Company to execute such consents of the Company, as such Authorized Officers consider necessary, proper or desirable to effectuate these Resolutions, such determination to be evidenced by such execution or taking of such action;

FURTHER RESOLVED, that the Authorized Officers be, and each of them hereby is, authorized and directed on behalf of the Company to take such actions to (i) negotiate, execute, deliver and/or file any and all of the agreements, documents and instruments referenced herein, and such other agreements, documents and instruments and assignments thereof as may be required or as such Authorized Officers deem appropriate or advisable, or to cause the negotiation, execution and delivery thereof, in the name and on behalf of the Company in such form and substance as such Authorized Officers may approve, together with such changes and amendments to any of the terms and conditions thereof as such Authorized Officers may approve, with the execution and delivery thereof on behalf of the Company by or at the direction of such Authorized Officers to constitute evidence of such approval; (ii) negotiate, execute, deliver and/or file, in the name and on behalf of the Company, any and all agreements, documents, certificates, consents, filings and applications relating to the Resolutions and matters ratified or approved herein and the transactions contemplated hereby, and amendments and supplements to any of the foregoing, and to take such other actions as may be required or as such Authorized Officers deem appropriate or advisable in connection therewith; and (iii) do such other things as may be required, or as may in their judgment be appropriate or advisable, in order to effectuate fully the Resolutions and matters ratified or approved herein and the consummation of the transactions contemplated hereby; and

FURTHER RESOLVED, that to the extent that any of the actions authorized by any of these Resolutions have been taken by the Authorized Officers on behalf of the Company, such actions are hereby ratified and confirmed in their entirety.

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IN WITNESS WHEREOF, the undersigned have executed these resolutions as of the 5th
day of February, 2009.



RICHARD BAKER
Manager



DONALD WATROS
Manager

CHARLES CHINNI
Manager


DIANE BAKER
Manager

[Signature page to the Resolutions of the Board of Managers of Fortunoff Holdings, LLC]

IN WITNESS WHEREOF, the undersigned have executed these resolutions as of the 5th
day of February, 2009.

RICHARD BAKER
Manager

DONALD WATROS
Manager



CHARLES CHINNI
Manager

DIANE BAKER
Manager

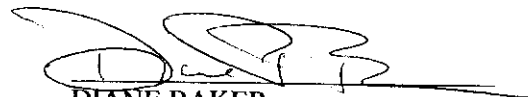
[Signature page to the Resolutions of the Board of Managers of Fortunoff Holdings, LLC]

IN WITNESS WHEREOF, the undersigned have executed these resolutions as of the 5th
day of February, 2009.

RICHARD BAKER
Manager

DONALD WATROS
Manager

CHARLES CHINNI
Manager



DIANE BAKER
Manager

[Signature page to the Resolutions of the Board of Managers of Fortunoff Holdings, LLC]

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----- X
In re: : Chapter 11
: :
FORTUNOFF HOLDINGS, LLC, and : Case No. 09-_____ (____)
FORTUNOFF CARD COMPANY, LLC : :
: :
Debtors. : (Motion for Joint Administration Pending)
----- X

CONSOLIDATED LIST OF CREDITORS
HOLDING THIRTY LARGEST UNSECURED CLAIMS

Set forth below is a list of creditors holding the thirty largest unsecured claims against the debtors and the debtors in possession in the above-captioned cases (collectively, the “Debtors”) as of approximately February 4, 2009. The list has been prepared on a consolidated basis from the books and records of the Debtors. The information presented in the list below shall not constitute an admission of liability by, nor is it binding on, the Debtors.¹

The list is prepared in accordance with Rule 1007(d) of the Federal Rules of Bankruptcy Procedure for filing in this chapter 11 case. The list does not include (1) persons who come within the definition of “insider” set forth in 11 U.S.C. § 101; or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the thirty largest unsecured claims.

Creditor	Contact	Contact Information	Nature of Claims	Estimated Amount of Claim	Contingent, Unliquidated, Disputed or Partially Secured
1. Hanamint Corporation	Bill Kennedy	8010 Thorndike Rd. Greensboro, NC 27409 Phone: (336) 855-9141 Fax: (336) 855-8482 Email: wckennedy@casacasual.com	Trade Debt	\$1,560,485	
2. Michael Werdiger, Inc.	Richard Werdiger	35 West 45th St. New York, NY 10036 Phone: (212) 869-5160 Fax: (212) 869-5945 Email: rsw@mwiny.com	Trade Debt	\$992,232	

¹ The Debtors will file the schedules of assets and liabilities (the “Schedules”) in accordance with 11 U.S.C. § 521 and Fed. R. Bankr. P. 1007. The information contained in the Schedules may differ from that set forth below. Furthermore, the Debtors have not yet identified which of their largest unsecured claims, if any, are contingent, unliquidated, disputed and/or partially secured. The Debtors reserve the right to identify any of their claims listed in the Schedules as contingent, unliquidated, disputed and/or partially secured as appropriate.

Creditor	Contact	Contact Information	Nature of Claims	Estimated Amount of Claim	Contingent, Unliquidated, Disputed or Partially Secured
3. Agio International Co. Ltd.	Bob Wolf	847 Seahawk Circle Virginia Beach, VA 23452 Phone: (617) 236-7135 Fax: (510) 594-6083 Email: bobwolf@agio-usa.com	Trade Debt	\$875,122	
4. Disons Gems, Inc.	Rahul Mehta	415 Madison Ave, Suite 800 New York, NY 10017 Phone: (212) 921-4133 Fax: (212) 730-8265 Email: rahul@snjny.com	Trade Debt	\$624,534	
5. Lenox	Fred Spivak	Tilton Rd. Pomona, NJ 08240 Phone: (215) 493-9154 Fax: (609) 965-2852 Email: fred_spivak@lenox.com	Trade Debt	\$622,318	
6. Swatch Watch Group	Joe Mella	55 Metro Way, Suite 1 Secaucus, NJ 07094 Phone: (201) 271-4660 Fax: (201) 271-1400 Email: joe.mella@swatchgroup.com	Trade Debt	\$589,921	
7. Gucci Watch	Michael Benavente	Gucci Group Watches 50 Hartz Way Secaucus, NJ 07094 Phone: (866) 692-8244 Fax: (201) 770-2680 Email: mbenavente@gucci.com	Trade Debt	\$580,715	
8. Victorinox Swiss Army	Keelan Dwyer	P.O. BOX 845362 Boston, MA 02284 Phone: (914) 834-1348 Fax: (203) 944-2313 Email: keelan.dwyer@swissarmy.com	Trade Debt	\$510,110	
9. Le Vian	Liz Etessami	235 Great Neck Road Great Neck, NY 11021 Phone: (516) 466-7200 Fax: (516) 466-7201 Email: liz@levian.com	Trade Debt	\$506,883	
10. Sunny Creations	Maria Chan	Hilder Centre, Suite 1003-1004 10/F, 2 Sung Ping St. Hungghom, Kowlong, Hong Kong Phone: 011-85223346837 Fax: 011-85227640081 Email: maria@sunnycreations.com.hk	Trade Debt	\$491,502	

Creditor	Contact	Contact Information	Nature of Claims	Estimated Amount of Claim	Contingent, Unliquidated, Disputed or Partially Secured
11. E. Lee Martin, Inc.	Emily Martin	579 Fifth Avenue, Suite 488 New York, NY 10017 Phone: (212) 688-0402 Fax: (212) 688-9566 Email: elm488@aol.com	Trade Debt	\$482,631	
12. Quality Color Design	Leon	33 West 46th St. Suite 600 New York, NY 10036 Phone: (212) 768-1311 Fax: (212) 391-9149 Email: isardar@qualitycolor.com	Trade Debt	\$479,153	
13. Croscill Curtain Co., Inc.	Dan Frangis	2102 Fay St. Durham, NC 27704 Phone: (800) 999-4663 Fax: (919) 683-6360 Email: dfrangis@croscill.com	Trade Debt	\$477,950	
14. Quebecor World	Bill Sullivan	P.O. Box 98668 Chicago, IL 60693 Phone: (203) 287-5024 Fax: bill.sullivan@quebecorworld.com	Advertising and Printing	\$432,399	
15. Waterford/Wedgewood	Dan Marino	1330 Campus Parkway PO Box 1454 Wall, NJ 07719 Phone: (732) 938-5800 Fax: (732) 378-2153 Email: jmarino@wwusa.com	Trade Debt	\$399,598	
16. Yotrio International LLC	Bob Sayre	4550 San Pablo Ave. Suite B Emeryville, CA 94608 Phone: (925) 451-8018 Fax: (510) 594-6083 Email: bob@yotrioint.com	Trade Debt	\$382,786	
17. Pride Family Brands, Inc.	Jamie Lowsky	PO Box 100936 Fort Lauderdale, FL 33310 Phone: (305) 735-9800 Fax: (954) 735-0942 Email: jamiesuits@aol.com	Trade Debt	\$366,536	
18. Fossil Partners LP	Mike Barnes	P O Box 200345 Dallas, TX 75320 Phone: (972) 699-6805 Fax: (972) 699-6815 Email: mikeb@fossil.com	Trade Debt	\$320,955	
19. Ojm	Lydia Lai	714-716 Houston Centre 63 Mody Rd, T.S.T. East Kowloon, Hong Kong Phone: 011-85223690151 Fax: 011-85227395243 Email: lydiayt@ojm.com.hk	Trade Debt	\$310,833	

Creditor	Contact	Contact Information	Nature of Claims	Estimated Amount of Claim	Contingent, Unliquidated, Disputed or Partially Secured
20. Assael International Inc.	Nadya Esenyan	580 Fifth Avenue New York, NY 10036 Phone: (212) 819-0060 Fax: (212) 764-1965 Email: nesenyan@assael.com	Trade Debt	\$304,569	
21. William Levine Inc.	David Levine	29 East Madison Street Suite 1414 Chicago, IL 60602 Phone: (800) 538-4637 Fax: (312) 580-7470 Email: jewels@wlfj.com	Trade Debt	\$301,945	
22. Arco Design/Build	David Hertog	1100 East Hector Street Suite 419 Conshohocken, PA 19424 Phone: (610) 234-0070 Fax: (610) 234-0076	Construction	\$295,996	
23. Erwin & Sons Direct Imports	James Erwin	261 Heritage Walk Woodstock, GA 30188 Phone: (770) 579-0414 Fax: (770) 579-0595 Email: wicker50@aol.com	Trade Debt	\$292,074	
24. Christopher Designs	Christopher Slowinski	42 West 48 th Street New York, NY 10036 Phone: (800) 955-0970 Fax: (212) 768-8978 Email: chris@christopherdesigns.com	Trade Debt	\$284,990	
25. Novell Enterprises, Inc.	Bruce Pucciarello	2100 Felver Court Rahway, NJ 07065 Phone: (800) 668-3551 (908) 245-0700 Fax: (732) 428-8301 Email: bruce@novelldesignstudio.com	Trade Debt	\$282,548	
26. Seville Watch Corp.	Sonia Breganti	635 Madison Ave. New York, NY 10022 Phone: (212) 355-3450 Fax: (212) 355-3720 Email: sonia@sevillewatch.com	Trade Debt	\$277,758	
27. Dov Schwartz, Inc.	Dov Schwartz	550 Fifth Avenue, Suite 601 New York, NY 10036 Phone: (212) 681-8660 Fax: (212) 867-1383 Email: dovschwartz@aol.com	Trade Debt	\$272,902	
28. Sunjoy Indus. Group Limited	Lilly Li	1318 Two Pacific Place 88 Queensway Admiralty Hong Kong Phone: (718) 681-8900 Fax: 011-852229189808 Email: lilyli@sunjoygroup.com	Trade Debt	\$268,770	

Creditor	Contact	Contact Information	Nature of Claims	Amount of Claim	Contingent, Unliquidated, Disputed or Partially Secured
29. Hanover Warehouse	Dave Telesco	100 Central Avenue, Bldg. 17 South Kearny, NJ 07032 Phone: (973) 589-2119 Fax: (973) 589-3088 Email: dave@hanoverwhse.com	Warehousing	\$259,321	
30. Cast Classics Inc.	David Arad	1270 Valley Brook Ave. Lyndhurst, NJ 07071 Phone: (201) 476-0993 Fax: (201) 896-1539 Email: davidarad@castclassic.com	Trade Debt	\$249,234	

DECLARATION UNDER PENALTY OF PERJURY

I, the undersigned authorized officer of **Fortunoff Holdings, LLC**, named as the debtor in this case, declare under penalty of perjury that I have reviewed the foregoing "Consolidated List of Creditors Holding the Thirty Largest Unsecured Claims" against the Debtors and that the list is true and correct to the best of my knowledge, information and belief, with reliance on appropriate corporate officers.

Dated: February 5, 2009

By: 

Christopher Sim
Chief Financial Officer

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	X
In re:	: Chapter 11
	: :
FORTUNOFF HOLDINGS, LLC, and	: Case No. 09-_____ (____)
FORTUNOFF CARD COMPANY, LLC	: :
	: :
Debtors.	: (Motion for Joint Administration Pending)
-----	X

LIST OF CREDITORS¹

The debtors and debtors in possession in the above-captioned cases (collectively, the "Debtors") have filed contemporaneously herewith a motion requesting a waiver of the requirement for filing a list of creditors pursuant to sections 105(a), 342(a), and 521(a)(1) of chapter 11 of title 11 of the United States Code, Rule 1007(a)(1) and 2002(a), (f), and (l) of the Federal Rules of Bankruptcy Procedure, Rule 1007-1 of the Local Bankruptcy Rules for the Southern District of New York, and General Orders M-133, M-137, M-138 and M-192 of the United States Bankruptcy Court for the Southern District of New York. The Debtors propose to furnish their list of creditors to the proposed claims and noticing agent. The Debtors have consulted with the clerk of this Court to implement the foregoing procedures.

The list of creditors will contain only those creditors whose names and addresses were maintained in the Debtors' consolidated database or were otherwise ascertainable by the Debtors prior to the commencement of these cases. The schedules of liabilities to be subsequently filed should be consulted for a list of the Debtors' creditors that is comprehensive and current as of the date of the commencement of these cases.

¹ The information herein shall not constitute an admission of liability by, nor is it binding on, the Debtors.

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----- X
In re: : Chapter 11
: :
FORTUNOFF HOLDINGS, LLC, and : Case No. 09-____ (____)
FORTUNOFF CARD COMPANY, LLC : :
: :
Debtors. : (Motion for Joint Administration Pending)
----- X

LIST OF EQUITY SECURITY HOLDERS

In accordance with Rules 1007(a)(1) and 1007(a)(3) of the Federal Rules of Bankruptcy Procedure, Fortunoff Holdings, LLC ("Fortunoff") hereby submits the following information:

- The equity security holder of Fortunoff is as follows:

Name of Last Known Address of Equity Interest Holder	Kind of Interest	Interest Held
NRDC Fund V, LLC 3 Manhattanville Road Purchase, New York 10577	Membership	100%

DECLARATION UNDER PENALTY OF PERJURY

I, the undersigned authorized officer of **Fortunoff Holdings, LLC**, named as the debtor in this case, declare under penalty of perjury that I have reviewed the foregoing "List of Equity Security Holders" and that the list is true and correct to the best of my knowledge, information and belief, with reliance on appropriate corporate officers.

Dated: February 5, 2009

By: 

Christopher Sim
Chief Financial Officer